

EXHIBIT 124

From: Magrone, MaryJo
To: Grausso, Sal; Kolaras, Thomas; Painter, Rick; Barry, Patrick; Gorman, Brian; Boyle, Jack; Munroe, Brian; Degnan, Chris; Rudio, Daniel; Coleman, Blaise; Campanelli, Paul
CC: Travis, Jody
Sent: 8/30/2017 10:07:33 PM
Subject: Re: APPROVED: OPANA ER Wholesaler Promotion-UPDATE
Attachments: Pricing Proposal Submission - OPANA ER Wholesaler Promotion FINAL.pdf

BPC –

In follow up to the below and attached approval of **OPANA ER Wholesaler Promotion**, I am sending this email to inform you that Cardinal has accepted the promotion but requires a change to the timing of the Return Policy exception.

Per the approved promotion -

Endo will make an exception to its Returns Policy and permit returns of OPANA ER beginning July 1, 2018.

Cardinal required –

returns of OPANA ER be accepted between 6/1/18 – 6/30/18.

Given the change is minor, and Jack Boyle is informed and in agreement with the change so that Finance can adjust the accounting as necessary; this email is informational to BPC to ensure alignment of approvals and the actions taken against the promotion.

Should you have any concerns with the change, please respond, otherwise, no action is needed.

Regards,
Mary Jo

From: Magrone, MaryJo
Sent: Thursday, August 17, 2017 5:06 PM
To: Grausso, Sal; Kolaras, Thomas; Painter, Rick; Barry, Patrick; Gorman, Brian; Boyle, Jack; Munroe, Brian; Degnan, Chris; Rudio, Daniel; Coleman, Blaise; Campanelli, Paul
Cc: Simpson, Richard; Pera, Tony
Subject: APPROVED: OPANA ER Wholesaler Promotion

Pricing Committee

Thank you for the quick response to the below. The proposal is now approved by all.

Regards,
Mary Jo

From: Magrone, MaryJo
Sent: Thursday, August 17, 2017 9:49 AM
To: Grausso, Sal; Kolaras, Thomas; Painter, Rick; Barry, Patrick; Gorman, Brian; Boyle, Jack; Munroe, Brian; Degnan, Chris; Rudio, Daniel; Coleman, Blaise; Campanelli, Paul
Cc: Simpson, Richard; Pera, Tony
Subject: URGENT APPROVAL REQUEST: OPANA ER Wholesaler Promotion
Importance: High

Dear Branded Pricing Committee,

Attached for your review is an OPANA ER Wholesaler Promotion to be offered immediately upon BPC approval. The offering includes a 20% reduction from WAC to be extended to the wholesaler segment as an off-invoice discount. Please review the attached for an outline of the full offering.

Your review and response to this email is needed today, 8/17.

Regards

Mary Jo

**Pricing Proposal Submission Form
OPANA ER Wholesaler Promotion**

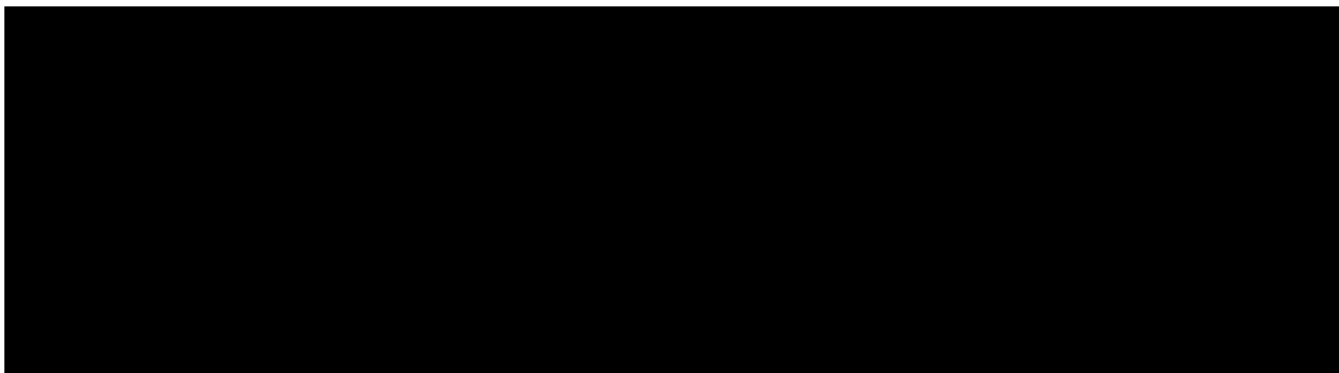
Business Justification:

a) Background/Market Overview

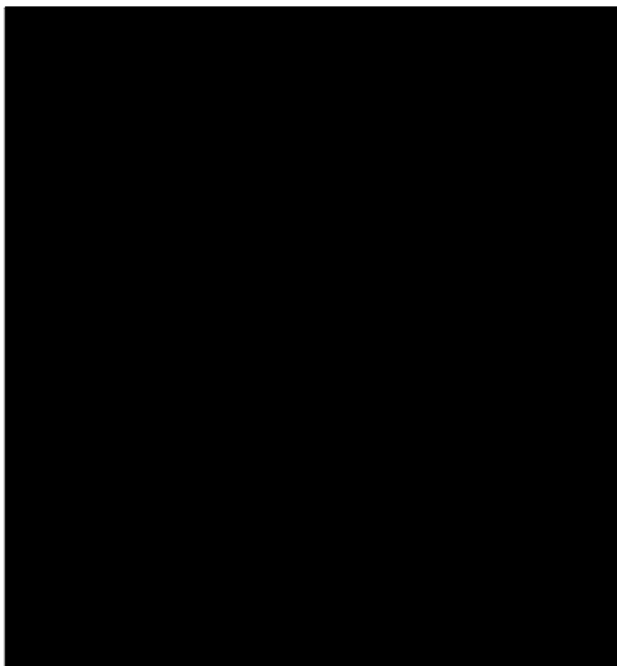
On 9/1/17, Endo will voluntarily withdraw OPNANA ER from the market at the request of FDA. As part of the withdrawal and transition plan, OPANA ER will be available in the channel through 2017 so that patients can be properly transitioned by their physician to an alternative pain medication.

b) Specific Request

In support of the above, this proposal requests approval for the following Wholesaler Offering:



WHOLESALERS: Wholesaler who purchased OPANA ER during the period 1/1/17 – 7/13/17 are as follows:



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8/17/17

Effective Date:

Upon Branded Pharma Pricing Committee approval

Contract Impact:**Implementation:**

The Patient Access team will execute in accordance with this proposal as follows:

- The Trade team will extend the offers and partner with Customer Service on order receipt
- Customer Service will ship and invoice the orders per this approval
- P&CO will prepare term sheets as needed for the DSA partners

Financial Impact:

Absent an estimate of the unit uptake, the financial impact will be a reduction in the per unit ASP of approx. \$81.00, but it would be an upside to what would otherwise not be sold.

	One-Time Offer	Jul18	Diff.
<i>Avg. ASP</i>	\$181	\$262	(\$81)
<i>COGS</i>	\$38	\$52	
<i>GM</i>	\$143	\$210	(\$67)

Government Pricing Impact:

No significant impact to GP is expected.



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